



C A L I F O R N I A D E P A R T M E N T O F  
**Mental Health**

Audits Section - Southern Region  
11401 S. Bloomfield Ave., Bldg. 203, Norwalk, CA 90650-2015  
Telephone: (562) 406-3929 Fax: (562) 406-3951

April 24, 2008

Marvin Southard, D.S.W.  
Director  
Los Angeles County Department of Mental Health  
550 South Vermont Avenue, 12<sup>th</sup> Floor  
Los Angeles, CA 90020

Dear Dr. Southard:

**AUDIT REPORT – YOUTH INTERVENTION PROGRAM**

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Youth Intervention Program, for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Federal Short-Doyle/Medi-Cal (SD/MC) Net-Program Costs (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

Net Federal Share of SD/MC Program Cost As Settled - FFP	\$ 1,054,290
Net Federal Share of SD/MC Program Cost As Audited - FFP	<u>931,201</u>
Overstatement of Net Federal Share of SD/MC Program Cost – FFP	\$ <u>123,089</u>

If you disagree with any of the results of this audit you may request an informal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of the overall County Community Mental Health Services report. Your notice of disagreement should be directed to Vickie P. Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

WALTER J. HILL, Jr., MBA, EA  
Chief of Audits

TONY GAAN  
Audits Supervisor

Enclosure

LOS ANGELES  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS  
FISCAL YEAR ENDED JUNE 30, 2004

LEGAL ENTITY NAME: YOUTH INTERVENTION PROGRAM  
LEGAL ENTITY NUMBER: 00687

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COST</u>				
FEDERAL - FFP	(Sch. 2)	\$ <u>1,054,290</u>	\$ <u>(123,089)</u>	\$ <u>931,201</u>

LOS ANGELES  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2004

LEGAL ENTITY NAME: YOUTH INTERVENTION PROGRAM  
LEGAL ENTITY NUMBER: 00687

		Audit		
		As Settled	Adjustments	As Audited
<b>Total Medi-Cal Gross Reimbursement</b>				
1. Inpatient SD/MC	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC	(MH 1968, Ln 11, 11A)	1,955,747	(193,859)	1,761,888
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	0	0
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Family Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Family Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	0	0	0
9. Total		\$ 1,955,747	\$ (193,859)	\$ 1,761,888
<b>Less: Patient &amp; Other Payor Revenues</b>				
10. Inpatient SD/MC	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC	(MH 1968, Ln 28, 28A)	0	0	0
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Family Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Family Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		\$ 0	\$ 0	\$ 0
<b>Medi-Cal Net Reimbursement for Direct Services</b>				
19. Inpatient SD/MC (Incl Children Enhanc)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanc)	(Ln 2,4 - Ln 11,13)	1,955,747	(193,859)	1,761,888
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Family-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Family-O/P	(Ln 8 - Ln 17)	0	0	0
25. Total		\$ 1,955,747	\$ (193,859)	\$ 1,761,888
<b>Medi-Cal MAA Reimbursement</b>				
26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Total		\$ 0	\$ 0	\$ 0
<b>Amount Negotiated Rates Exceed Cost</b>				
29. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
30. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	0	77,203	77,203
31. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
32. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
33. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
34. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Total		\$ 0	\$ 77,203	\$ 77,203
<b>Net Reimbursable Cost - FFP</b>				
36. Direct Services	(MH1979, Ln 16, 16A)	\$ 1,054,290	\$ (103,788)	\$ 950,502
37. Enhanced SD/MC (Children)	(MH1979, Ln 17, 17A)	0	0	0
38. Enhanced SD/MC (Refugees)	(MH1979, Ln 18)	0	0	0
39. MAA	MH 1979, Ln 11, 12)	0	0	0
40. Negotiated Rate-Payback-SD/MC & Enh	(MH1979, Ln 20)	0	(19,301)	(19,301)
41. Healthy Families Reimbursement	(MH1979, Ln 27)	0	0	0
42. Total - FFP		\$ 1,054,290	\$ (123,089)	\$ 931,201
<b>Contract Maximum</b>		\$ 0	\$ 0	\$ 0
<b>Lower of Net Reimbursable Cost or Contract Maximum</b>		\$ 0	\$ 0	\$ 0

(To Sch. 1)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS  
MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: LOS ANGELES  
County Code: 19

Legal Entity: YOUTH INTERVENTION PROGRAM		A	B	C
Legal Entity Number: 00687		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	912,374	1,028,214	1,940,588
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)			
4	Other Adjustments from MH 1962			
5	Total Costs Before Medi-Cal Adjustments	912,374	1,028,214	1,940,588
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			1,940,588
	Administrative Costs (County Only)			
9	SD/MC Administration			
10	Healthy Families Administration			
11	Non-SD/MC Administration			
12	Total Administrative Costs			
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			
14	Other SD/MC Utilization Review			
15	Non-SD/MC Utilization Review			
16	Total Utilization Review Costs			
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			1,940,588
19	Total Costs - Lines 9 through 18			1,940,588

**CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY**  
**ALLOCATION OF COSTS TO MODES OF SERVICE**  
**MH 1964 (08/04)**

**DEPARTMENT OF MENTAL HEALTH**

**FISCAL YEAR 2003 - 2004**

County: LOS ANGELES  
County Code: 19

Legal Entity: YOUTH INTERVENTION PROGRAM		A
Legal Entity Number: 00687		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	1,940,588
	<b>Modes</b>	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	404,433
5	Outpatient Services (Mode 15 Program 1 + Program 2)	1,536,155
6	Outreach Services (Mode 45)	
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	
9	Total - Lines 2 through 8	1,940,588

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: LOS ANGELES			NR						
County Code: 19									
Legal Entity: YOUTH INTERVENTION PROGRAM			A	B	C	D	E	F	G
Legal Entity Number: 00687			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				85					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			2,487					
3	Gross Cost		404,433	404,433					
4	Cost per Unit			162.62					
5	SMA per Unit			183.46					
6	Published Charge per Unit			189.47					
7	Negotiated Rate / Cost per Unit			171.59					
8	Medi-Cal Units		07/01/03 - 09/30/03	1,742					
8A			10/01/03 - 06/30/04	570					
9	Medicare/Medi-Cal Crossover Units		07/01/03 - 09/30/03						
9A			10/01/03 - 06/30/04						
10	Enhanced SD/MC (Children) Units		07/01/03 - 09/30/03						
10A			10/01/03 - 06/30/04						
10B	Enhanced SD/MC (Refugees) Units		07/01/03 - 06/30/04						
11	Healthy Families (SED) Units		07/01/03 - 09/30/03						
11A			10/01/03 - 06/30/04						
12	Non-Medi-Cal Units			175					
13	Medi-Cal Costs		07/01/03 - 09/30/03	283,282	283,282				
13A			10/01/03 - 06/30/04	92,693	92,693				
14	Medi-Cal SMA Upper Limits		07/01/03 - 09/30/03	319,587	319,587				
14A			10/01/03 - 06/30/04	104,572	104,572				
15	Medi-Cal Published Charges		07/01/03 - 09/30/03	330,057	330,057				
15A			10/01/03 - 06/30/04	107,998	107,998				
16	Medi-Cal Negotiated Rates		07/01/03 - 09/30/03	298,910	298,910				
16A			10/01/03 - 06/30/04	97,806	97,806				
17	Medicare/Medi-Cal Crossover Costs		07/01/03 - 09/30/03						
17A			10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/03 - 09/30/03						
18A			10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges		07/01/03 - 09/30/03						
19A			10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/03 - 09/30/03						
20A			10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs		07/01/03 - 09/30/03						
21A			10/01/03 - 06/30/04						
22	Enhanced SD/MC SMA Upper Limits		07/01/03 - 09/30/03						
22A			10/01/03 - 06/30/04						
23	Enhanced SD/MC Published Charges		07/01/03 - 09/30/03						
23A			10/01/03 - 06/30/04						
24	Enhanced SD/MC Negotiated Rates		07/01/03 - 09/30/03						
24A			10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs		07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/03 - 06/30/04						
29	Healthy Families Costs		07/01/03 - 09/30/03						
29A			10/01/03 - 06/30/04						
30	Healthy Families SMA Upper Limits		07/01/03 - 09/30/03						
30A			10/01/03 - 06/30/04						
31	Healthy Families Published Charges		07/01/03 - 09/30/03						
31A			10/01/03 - 06/30/04						
32	Healthy Families Negotiated Rates		07/01/03 - 09/30/03						
32A			10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs			28,458	28,458				

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

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FISCAL YEAR 2003 - 2004

County: LOS ANGELES		NR		NR		NR		NR		NR	
County Code: 19		NR		NR		NR		NR		NR	
Legal Entity: YOUTH INTERVENTION PROGRAM		A		B		C		D		E	
Legal Entity Number: 00687		Mode Total		Service Function 04		Service Function 10		Service Function 42		Service Function 52	
Mode: 15 - Outpatient (Program 1)											
1	Allocation Percentage	100.00%		3.04%		11.50%		48.94%		1.34%	
2	Total Units			26,271		83,997		357,549		9,821	
3	Gross Cost	1,536,165		46,674		176,628		751,851		20,652	
4	Cost per Unit			1.78		2.10		2.10		2.10	
5	SMA per Unit			1.83		2.36		2.36		2.36	
6	Published Charge per Unit			2.07		2.45		2.45		2.45	
7	Negotiated Rate / Cost per Unit			1.71		2.20		2.20		2.20	
8	Medi-Cal Units	07/01/03 - 09/30/03		17,735		51,090		196,923		7,478	
8A		10/01/03 - 06/30/04		3,637		22,204		92,655		1,364	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03									
9A		10/01/03 - 06/30/04									
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03									
10A		10/01/03 - 06/30/04									
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04									
11	Healthy Families (SED) Units	07/01/03 - 09/30/03									
11A		10/01/03 - 06/30/04									
12	Non-Medi-Cal Units			4,899		10,703		67,971		979	
13	Medi-Cal Costs	07/01/03 - 09/30/03	917,758	31,509	107,432	414,088	15,725	306,206	42,799		
13A		10/01/03 - 06/30/04	390,951	6,462	46,690	194,834	2,868	114,371	25,726		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,026,345	32,455	120,572	464,738	17,648	343,661	47,270		
14A		10/01/03 - 06/30/04	437,716	6,656	52,401	218,666	3,219	128,360	28,414		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,069,297	36,711	125,171	482,461	18,321	356,767	49,866		
15A		10/01/03 - 06/30/04	455,505	7,529	54,400	227,005	3,342	133,256	29,974		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	957,010	30,327	112,398	433,231	16,452	320,362	44,242		
16A		10/01/03 - 06/30/04	408,161	6,219	48,849	203,841	3,001	119,658	26,593		
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03									
17A		10/01/03 - 06/30/04									
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03									
18A		10/01/03 - 06/30/04									
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03									
19A		10/01/03 - 06/30/04									
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03									
20A		10/01/03 - 06/30/04									
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03									
21A		10/01/03 - 06/30/04									
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03									
22A		10/01/03 - 06/30/04									
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03									
23A		10/01/03 - 06/30/04									
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03									
24A		10/01/03 - 06/30/04									
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04									
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04									
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04									
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04									
29	Healthy Families Costs	07/01/03 - 09/30/03									
29A		10/01/03 - 06/30/04									
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03									
30A		10/01/03 - 06/30/04									
31	Healthy Families Published Charges	07/01/03 - 09/30/03									
31A		10/01/03 - 06/30/04									
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03									
32A		10/01/03 - 06/30/04									
33	Non-Medi-Cal Costs		227,446	8,704	22,506	142,929	2,059	44,114	7,134		

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT  
MH 1968 (08/04)

FISCAL YEAR 2003 - 2004

County: LOS ANGELES County Code: 19			REIMBURSEMENT TYPE				PC	NR				Costs	
Legal Entity: YOUTH INTERVENTION PROGRAM			A	B	C	D	E	F	G	H	I	J	K
Legal Entity Number: 00687			Mode 55				Total Inpatient Mode 05-Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col. I + Col. J)
			S.F.'s 01-09	S.F.'s 11-19, 31-39	S.F.'s 21-29	Total MAA							
1	Medi-Cal Costs	07/01/03 - 09/30/03											1,201,040
1A		10/01/03 - 06/30/04											483,644
2	Medi-Cal SMA	07/01/03 - 09/30/03								92,693	390,951	483,644	1,345,932
2A		10/01/03 - 06/30/04								319,587	1,026,345	1,345,932	542,288
3	Medi-Cal P. C.	07/01/03 - 09/30/03								104,572	437,716	542,288	1,399,354
3A		10/01/03 - 06/30/04								330,057	1,069,297	1,399,354	563,503
4	Medi-Cal N. R.	07/01/03 - 09/30/03								107,998	455,505	563,503	1,255,920
4A		10/01/03 - 06/30/04								298,910	957,010	1,255,920	505,967
5	Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03								97,806	408,161	505,967	1,255,920
5A		10/01/03 - 06/30/04								298,910	957,010	1,255,920	505,967
6	Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03											
6A		10/01/03 - 06/30/04											
7	Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03											
7A		10/01/03 - 06/30/04											
8	Medicare/Medi-Cal Crossover P. C.	07/01/03 - 09/30/03											
8A		10/01/03 - 06/30/04											
9	Medicare/Medi-Cal Crossover N. R.	07/01/03 - 09/30/03											
9A		10/01/03 - 06/30/04											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/03 - 09/30/03											
10A		10/01/03 - 06/30/04											
11	Total SD/MC + Crossover Gross Reim.	07/01/03 - 09/30/03								298,910	957,010	1,255,920	1,255,920
11A		10/01/03 - 06/30/04								97,806	408,161	505,967	505,967
12	Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03											
12A		10/01/03 - 06/30/04											
13	Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03											
13A		10/01/03 - 06/30/04											
14	Enhanced SD/MC (Children) P. C.	07/01/03 - 09/30/03											
14A		10/01/03 - 06/30/04											
15	Enhanced SD/MC (Children) N. R.	07/01/03 - 09/30/03											
15A		10/01/03 - 06/30/04											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/03 - 09/30/03											
16A		10/01/03 - 06/30/04											
17	Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04											
18	Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04											
19	Enhanced SD/MC (Refugees) P. C.	07/01/03 - 06/30/04											
20	Enhanced SD/MC (Refugees) N. R.	07/01/03 - 06/30/04											
21	Total Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03								298,910	957,010	1,255,920	1,255,920
21A	(Excludes Refugees)	10/01/03 - 06/30/04								97,806	408,161	505,967	505,967
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/03 - 06/30/04											
23	Healthy Families Cost	07/01/03 - 09/30/03											
23A		10/01/03 - 06/30/04											
24	Healthy Families SMA	07/01/03 - 09/30/03											
24A		10/01/03 - 06/30/04											
25	Healthy Families P. C.	07/01/03 - 09/30/03											
25A		10/01/03 - 06/30/04											
26	Healthy Families N. R.	07/01/03 - 09/30/03											
26A		10/01/03 - 06/30/04											
27	Healthy Families Gross Reim	07/01/03 - 09/30/03											
27A		10/01/03 - 06/30/04											
28	Less: Patient and Other Payor Revenue												
28A	SD/MC + Crossover Revenue	07/01/03 - 09/30/03											
28A		10/01/03 - 06/30/04											
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03								298,910	957,010	1,255,920	1,255,920
35A		10/01/03 - 06/30/04								97,806	408,161	505,967	505,967
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/03 - 09/30/03											
37A		10/01/03 - 06/30/04											
38	Amount Negotiated Rates Exceed Costs												
38A	SD/MC (Includes Children)	07/01/03 - 09/30/03								15,628	39,252	54,880	54,880
38A		10/01/03 - 06/30/04								5,114	17,210	22,323	22,323
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/03 - 09/30/03											
40A		10/01/03 - 06/30/04											



## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DETAIL COST REPORT

## DEPARTMENT OF MENTAL HEALTH

SD/MC PRELIMINARY DESK SETTLEMENT  
MH 1979 (08/04)

FISCAL YEAR 2003 - 2004

County: LOS ANGELES  
County Code: 19

Legal Entity: YOUTH INTERVENTION PROGRAM		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00687		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement										
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement										
3	Total Medi-Cal Direct Service Gross Reimbursement										
4	Medi-Cal Administrative Reimbursement Limit										
5	Medi-Cal Administration										
6	Medi-Cal Administrative Reimbursement										
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement										
7A	Contract Providers Healthy Families Direct Service Gross Reim.										
7B	Total Healthy Families Direct Service Gross Reimbursement										
8	Healthy Families Administrative Reimbursement Limit										
9	Healthy Families Administration										
10	Healthy Families Administrative Reimbursement										
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)										
15	Other SD/MC Utilization Review (County Only)										
16	SD/MC Net Reimbursement for Direct Services 07/01/03 - 09/30/03			1,255,920	1,255,920		682,593				682,593
16A	10/01/03 - 06/30/04			505,967	505,967			267,910			267,910
17	Enhanced SD/MC Net Reimb. (Children) 07/01/03 - 09/30/03										
17A	10/01/03 - 06/30/04										
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										950,502
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC			77,203	77,203						19,301
21	Total SD/MC Reimbursement (FFP)										931,201
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										931,201
24	Healthy Families Net Reimbursement 07/01/03 - 09/30/03										
24A	10/01/03 - 06/30/04										
25	Total Healthy Families Reimbursement Before Excess FFP										
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
YOUTH INTERVENTION PROGRAM				00687	12	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b>ADJUSTMENTS TO REPORTED COSTS</b>			
1	MH 1960	1	A	MENTAL HEALTH EXPENDITURES - SALARIES & BENEFITS	\$ 1,159,838	\$ (247,464)	\$ 912,374 *
2	MH 1960	1	B	MENTAL HEALTH EXPENDITURES - OTHER	1,246,306	247,464	1,493,770 *
	MH 1960	1	C	MENTAL HEALTH EXPENDITURES - TOTAL	\$ 2,406,144	\$ 0	\$ 2,406,144 *
				To reclassify salaries and benefits expense to other expense in order to distinguish direct salaries and benefits expense for this program. The amount reclassified represent the salaries and benefits for the administration portion of this program.			
	MH 1960	1	A	MENTAL HEALTH EXPENDITURES - SALARIES & BENEFITS	** \$ 912,374	\$ 0	\$ 912,374 *
3	MH 1960	1	B	MENTAL HEALTH EXPENDITURES - OTHER	** 1,493,770	(111,487)	1,382,283 *
4	MH 1960	1	C	MENTAL HEALTH EXPENDITURES - TOTAL	** \$ 2,406,144	\$ (111,487)	\$ 2,294,657 *
				To adjust reported Mental Health Expenditures to reflect the provider's general ledger.			
				CMS PUB. 15-1, SECTION 2304			
	MH 1960	1	A	MENTAL HEALTH EXPENDITURES - SALARIES & BENEFITS	** \$ 912,374	\$ 0	\$ 912,374
5	MH 1960	1	B	MENTAL HEALTH EXPENDITURES - OTHER	** 1,382,283	(354,069)	1,028,214
6	MH 1960	1	C	MENTAL HEALTH EXPENDITURES - TOTAL	** \$ 2,294,657	\$ (354,069)	\$ 1,940,588
				To adjust other expenses to reflect the audited administrative costs based on the accumulated cost method. The provider's method to distribute administrative costs to their mental health program was not an acceptable method of allocation.			
				CMS PUB. 15-1, SECTION 328 CMS PUB. 15-II, SECTION 1004			
7	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION	\$ 2,406,143	\$ (465,555)	\$ 1,940,588
				To adjust allowable costs for allocation to reflect adjustments 3 through 6 above.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
YOUTH INTERVENTION PROGRAM				00687	12	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u></b>			
8	MH1964	4	A	DAY SERVICES (MODE 10)	\$ 506,052	\$ (101,619)	\$ 404,433
9	MH1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	1,900,091	(363,936)	1,536,155
	TOTAL	9	A	TOTAL MODE COSTS (DIRECT SERVICES AND MAA)	<u>\$ 2,406,143</u>	<u>\$ (465,555)</u>	<u>\$ 1,940,588</u>
				To distribute audited Direct Services costs (Medi-Cal Modes) to Day Services and Outpatient Services, using the Relative Value method based on Published Charges.			
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS/TIME</u></b>			
10	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/02 - 09/30/02	467,637	(36,233)	431,404 *
11	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/02 - 06/30/03	218,698	(37,376)	181,322 *
				To adjust the above mentioned settled units of service/time to agree with State DMH Approved Claims Report dated February 20, 2008. The auditor submitted work papers to the Provider which shows the details of the above adjustments.			
	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/02 - 09/30/02	** 431,404	0	431,404
	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/02 - 06/30/03	** 181,322	0	181,322
				When comparing the State DMH Approved Claims Report units of time to the Provider's records, there were no differences. The above entries are for information only. The audited SD/MC units of time are essentially the units reflected on the State DMH Approved Claims Report dated February 20, 2008.			
				<b><u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u></b>			
12	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP)	\$ 1,054,290	\$ (123,089)	\$ 931,201
				To adjust the SD/MC (FFP) due to adjustments to costs, and units of service/time.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			